

**Operating and Financial Summary**  
**Federal Aviation Administration Form No. 5100-125**

**Instructions**

**Heading**

1. Insert the name of the airport sponsor.
2. Insert the name of the airport for which form is submitted.
3. Insert the ending date of the fiscal year for which the information is provided.

**Operating Revenue**

4. Under "Operating Revenue," enter the annual total receipts for each applicable category of aeronautical and non-aeronautical revenue listed. Add numbered lines or additional sheets for other major categories of revenue not listed, if needed. Various smaller sources of revenue may be grouped under "Miscellaneous;" however, the "Miscellaneous" category should not exceed 5 percent of total revenues.
5. Enter subtotals for aeronautical and non-aeronautical revenue, and a figure for total operating revenue.

**Non-Operating Revenue and Other Receipts**

6. Under "Non-Operating Revenue and Other Receipts," enter annual total receipts for items which are considered airport revenue but not operating revenue, such as proceeds from the sale of property and proceeds from bond financing. Also enter items that are not considered airport revenue but for which payments are received by the airport and required to be deposited in airport accounts and/or used for airport purposes, such as Federal or state grant funds and passenger facility charge receipts.
7. Enter a total for non-operating revenue and other receipts.

**Total Revenue and Other Receipts**

8. Enter a total of all revenues and receipts from the revenue/receipts subtotal columns.

### **Operating Expenses**

9. Under “Operating Expenses,” enter annual total expenditures for the categories of expenses listed, and add additional numbered items for other categories of expense applicable to the airport. Various smaller expense categories may be grouped under “Miscellaneous;” however, the “Miscellaneous” category should not exceed 5 percent of total operating expenditures. Note that the “Services” category includes payments to both private and governmental service providers.

10. Enter annual totals for the various categories of non-operating expenses: Debt service payments (not including capitalized interest); transfers to airport reserves or reserve accounts; expenditures for capital projects; and other expenditures that cannot be considered operating expenses. Any item listed under “Other Expenditures” should be described.

11. Enter the total of non-operating expenditures.

### **Total Expenditures**

12. Enter the total of all expenditures for the fiscal year.

### **Surplus (Loss)**

13. Enter the amount by which total revenues and receipts (item 8 above) exceeded total expenditures (item 12 above). If total expenditures exceeded total revenues and receipts, enter that amount in parentheses.

### **Accounting Methodology/Guidance**

14. Check each item that applies to the system of accounting and cost allocation that the sponsor uses. Check “GAAP” if the sponsor uses generally accepted accounting principals, either general principles or special standards applicable to public enterprise funds. Check “OMB Circular A-87” if the sponsor uses this Office of Management and Budget circular, which prescribes cost allocation for projects funded with Federal funds. Check either “cash basis” or “accrual basis” to indicate the method used. If any other system of formal accounting standard is used, check “Other” and include a brief description.

## **Filing Instructions**

15. Sign and date the form. The report must be signed by:

- (1) the principal financial officer of the airport authority, if the airport is an independent authority;
- (2) the principal financial officer of the local political jurisdiction that operates the airport if the airport is operated as an agency or department of local government;  
*or*
- (3) the principal financial officer of the state executive (cabinet-level) department that operates the airport, if the airport is operated by a state government.

16. One copy of the report must be submitted to the FAA Airports office that has grant responsibilities for the airport for which the form is provided, and one copy must be submitted to:

Airport Safety and Compliance Branch, AAS-310  
ATTN: AIRPORT FINANCIAL REPORTS  
Federal Aviation Administration  
800 Independence Ave., NW.  
Washington, DC 20591

17. The report is due 60 days after the end of the sponsor's fiscal year, beginning the first fiscal year that ends after April 1, 1996.

March 1996